Police for trespass on the Shoranur-Cochin line during the last four months ;

(*b*) how many persons were punished for the same and how many let off without punishment;

(*c*) how many persons defended?

Mr. K. P. Kannan Nayar (*Secretary to Government*): (*a*) No arrests have been made for trespass on the Shoranur-Cochin Railway during the four months ending 16th December 1938.

(*b*) and (*c*) Does not arise in view of the answer to (*a*).

Mr. T. A. Ramachandra Ayyar (*Nellayi*): Is it four months prior to the receipt of my question ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): Yes. During the "last four months". That is what is stated here.

INCOME-TAX OFFENCE—PROSECUTION.

185. Mr. V. K. Krishnankutty (*Ezhuvas-Trichur*): Will the Government be pleased to state:—

(*a*) whether it is a fact that an assessee was prosecuted and convicted for falsifying accounts and suppressing income;

(*b*) the income originally assessed and that assessed in appeal ?

Mr. K. P. Kannan Nayar (*Secretary to Government*):

(*a*) Yes.

(*b*) Rs. 18,449 and Rs. 55,354 respectively.

Mr. V. K. Krishnankutty (*Ezhuvas-Trichur*): May I know who is the individual concerned in this prosecution ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): One G. V. Kamath, proprietor of Sri Venkitesh Oil Mills at Palluruthy.

Mr. V. K. Krishnankutty (*Ezhuvas-Trichur*): May I know in what language he used to keep his accounts ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): I have no information.

Mr. K. R. Viswambharan (*Ezhuvas-Talappaili*): Were there any other cases of such prosecution during the last year ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): I want notice.

Mr. K. R. Viswambharan (*Ezhuvas-Talappalli*): Who is the officer who checks the accounts ?

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Mr. K. P. Kannan Nayar (*Secretary to Government*): The Deputy Commissioner assessed him at Rs. 18,000 and odd. He took exception to it and appealed to the Income-tax Commissioner.

Mr. K. R. Viswambharan (*Ezhuvas-Talappalli*): May I know whether this assessment at Rs. 55,000 and odd as by the Commissioner ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): Yes.

Mr. C. R. Iyyunni (*Trichur-South*): May I know whether the officer who assessed at Rs. 18,000 and odd was misled or was it due to any difficulty of language ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): He was prosecuted for making false returns.

Mr. C. R. Iyyunni (*Trichur-South*): May I know whether the Income-tax Commissioner made an enquiry as to how such a disparity appeared? Is it because the subordinate officer was misled or because of the difficulty of the language ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): I cannot give you a definite answer.

Mr. V. K. Krishnankutty (*Ezhuvas-Trichur*): May I know whether there is an accountant attached to the Deputy Commissioner's office who knows Gujerathi ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): There is one in the Department.

Mr. V. K. Krishnankutty (*Ezhuvas-Trichur*): May I know whether his services were rendered in this matter ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): I want notice.

POST-OFFICE—SHIFTING TO RECLAMATION AREA.

186. Mr. M. K. Devassy (*Adur*): Will the Government be pleased to state whether it is aware that the shifting of the Post Office to the reclamation area has caused serious inconvenience to the merchant class of Cochin ?

Mr. K. P. Kannan Nayar (*Secretary to Government*): No Post Office has been shifted to the reclamation area ; but a new Post Office has been opened there.

Mr. M. K. Devassy (*Adur*): In this question it is not Post Office that I wanted. It is Port Office.

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